

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

WP(C).No. 22741 of 2004(G)

PETITIONER:

M/S.SDF INDUSTRIES LIMITED, SDF HOUSE,
CHANDRANAGAR P.O., PALAKKAD, REP: BY ITS
LAISON OFFICER, SUNNY MATHEW.

BY ADV. SRI.A.P.CHANDRASEKHARAN (SR.)
SMT.PRABHA R.MENON
SRI.M.KRISHNAKUMAR

RESPONDENTS:

1. COMMISSIONER OF EXCISE,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.
2. CIRCLE INSPECTOR OF EXCISE,
SUPERSTAR DISTILLERIES AND FOODS LIMITED,
PAMPADY, THIRUWILWAMALA, TRICHUR DIST.
3. ACCOUNTANT GENERAL (KERALA),
THIRUVANANTHAPURAM.
4. STATE OF KERALA, REPRESENTED BY ITS
CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SRI. K.R. DEEPA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 25/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

W.P.(C) NO. 22741/2004

: 2 :

APPENDIX

PETITIONER'S EXHIBITS:

- EXT.P1: A TRUE COPY OF THE REQUEST MADE BY THE PETITIONER TO THE
3RD RESPONDENT DATED 15.09.2003.
- EXT.P2: TRUE COPY OF THE REPRESENTATIONS DTD. 15.06.2003.
- EXT.P3: TRUE COPY OF THE REPRESENTATIONS DTD. 16.04.2003.
- EXT.P4: TRUE COPY OF THE DEMAND MADE BY THE 2ND RESPONDENT
DTD. 25.3.2003
- EXT.P5: TRUE COPY OF THE ORDER DATED 09.01.2004.

RESPONDENTS' EXHIBITS:

- EXT.R1(a): COPY OF GO(MS) NO. 87/97/TD DATED 26.06.1997.
- EXT.R1(b): COPY OF THE DEMAND COLLECTION BALANCE STATEMENT
OF COST OF ESTABLISHMENT.

/True Copy/

P.A to Judge.

KURIAN JOSEPH , J

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W.P.(C) NO. 22741 OF 2004

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Dated this the 25th day of July, 2007.

JUDGMENT

The challenge is on Ext.P5 order with regard to the establishment charges. It is seen from Ext.R1(a) order that the sanctioned strength to be maintained at the premises by the Excise Department is only five. Therefore, the liability of the petitioner is only to meet the expenses for the sanctioned strength. In case the department needed any additional staff there should have been appropriate orders from the Government. Since there is no such order, liability is only for meeting expenses for the sanctioned strength. The impugned order is hence set aside directing the 1st respondent to issue fresh orders in respect of the expenses for the sanctioned strength as per Annexure R1(a). This shall be done within a period of four months from the date of production of a copy of this judgment. In case any amounts are to be refunded to the petitioner, the same shall also be done within another one month.

The writ petition is disposed of accordingly.

KURIAN JOSEPH, JUDGE.

